

# BETHEL TROWBRIDGE APOSTOLIC CHURCH

England & Wales · Charity number 1152440

## Details

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**Status** Registered

**Legal form** Other

**Registered** 2013-06-17

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Bethel Trowbridge Apostolic Church  
Back Street  
Trowbridge  
BA14 8LH

**Phone** 07813768294

**Email** [bethelunitedchurch@btinternet.com](mailto:bethelunitedchurch@btinternet.com)

**Website** <http://www.betheltrowbridgechurch.co.uk>

## Activities

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**Objects:** TO ADVANCE THE CHRISTIAN RELIGION IN ACCORDANCE WITH THE CHRISTIAN FAITH, PRIMARILY BUT NOT EXCLUSIVELY WITHIN BRADFORD ON AVON, WESTBURY, BATH AND MELKSHAM IN PARTICULARLY BUT NOT EXCLUSIVELY BY:ENHANCING THE CHURCH PRINCIPLES IN ACCORDANCE WITH THE CHRISTIAN BELIEF THAT GOD MAY BE EXALTED, WORSHIPPED AND HIS GLORY PROCLAIMED IN ACCORDANCE WITH TENETS OF DISCIPLINE RITUALS, WEDDING CEREMONIES, BLESSINGS, FUNERALS ETC.PROVIDING A PLACE OF WORSHIP FOR ALL WHO WISH TO ATTEND, PROVIDING FACILITIES FOR EDUCATION AND TRAINING THAT WOULD BENEFIT THE MEMBER AND NON-MEMBER OF THE CHURCH AND THE WIDER COMMUNITY.ENGAGING IN MISSIONARY WORK AND THE TRAINING OF WORKERS, BOTH MEN AND WOMEN, TO TEACH THE TENETS OF WORSHIP, ANYWHERE WITHIN THE LOCAL AREA AND LOCAL DISTRICT, TO WHEREVER THERE WILL BE FOUND PEOPLE WHO SHALL WORSHIP IN ACCORDANCE WITH TENETS OF WORSHIP, VISITING THE SICK, HOSPITALS AND OUTREACH WORK, AS SET FORTH IN THE ARITCLES OF THIS CONSTITUTION. THE ENCOURAGEMENT AND SUPPORT OF PASTORAL WORK WITHIN THE COMMUNITY. PROMOTING THE STUDY OF RELIGIOUS TEACHINGS, PRACTICES AND THE SCRIPTURES, DEVELOPING WORKSHOPS/TRAINING CLASSES FOR CHILDREN AND YOUNG PEOPLE AND TEACHING THE CHRISTIAN FAITH AND BELIEFS.

**Activities:** The advancement of the Christian religion in accordance with the Christian faith, primarily within Bradford on Avon, Westbury, Bath and Melksham by:a) Enhancing the Church principles that God may be exalted and worshipped within weddings, blessings and funerals;b) Providing a place of worship;c) Engaging

in missionary work; andd) Promoting religious teachings, practicing the faith.

## Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- Wiltshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£27,888	£29,709	-	-
2024-04-05	£28,753	£35,858	-	-
2023-04-05	£32,557	£34,218	-	-
2022-04-05	£25,492	£28,373	-	-
2021-04-05	£25,871	£20,266	-	-

## Trustees

Name	Role	Appointed
DENSON GEORGE LEWIN	Chair	2017-12-30
Dr UNA MURDELLA DAVIS BA		2013-04-05
FLOREZEN ELLIOT		2013-04-05
Minister Levi Scotchburgh Lewin		2014-01-17

**BETHEL TROWBRIDGE APOSTOLIC CHURCH**

England & Wales - Charity number 1152440

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# Accounts

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**Charity number:1152440**

**Bethel Trowbridge Apostolic Church**

**Report and Accounts**

**For the year ended 5 April 2025**

**Bethel Trowbridge Apostolic Church**  
**Report and Accounts**  
**For the Year Ended 5 April 2025**

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**Bethel Trowbridge Apostolic Church**

**Report and Accounts**

**For the Year Ended 5 April 2025**

**References and administrative Details**

Trustees

Pastor Denson Lewin( Chair)  
Beverley Lewin(Secretary)  
Dr Rev Una Davis-Emeritus  
Minister Levi Lewin  
Florozen Elliot

**Charity Information**

Principal  
address:

Back street  
  
Trowbridge  
BA14 8LH

Banker

Lloyds  
64 Fore Street  
Trowbridge  
Wiltshire  
BA14 8EU

Independent  
Examiner

Modest & Co Financial Services  
Ltd  
189 Greenhill Avenue  
Sheffield  
S8 7TJ

# **Bethel Trowbridge Apostolic Church**

## **Report and Accounts**

**For the Year Ended 5 April 2025**

### **Trustees Report**

The Trustees present their report and financial statement for the year ending 5 April 2025. This report is presented in accordance with the Statement of Recommended Practice. ``Accounting and Reporting by Charities`` (SORP), issued in March 2005.

### **Introduction**

The trustees present their report with the financial statements of the charity for the year ended 5 April 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the and Republic of Ireland (FRS 102) (effective 1 January 2019).

### **Aims and purposes**

The principal objective of the charity is the advancement of the Christian religion in accordance with the Christian faith primarily but not exclusively within Trowbridge, Bradford-on-Avon, Westbury, Bath and Melksham.

### **Objectives and Activities**

The church advances Christian religion by means of the following activities:

- Providing a place of worship for all who wish to attend;
- Providing facilities for education and training;
- Enhancing the church principals in accordance with the Christian belief that God may be exalted, worshipped and his glory proclaimed in accordance with tenets of discipline, rituals, wedding ceremonies, blessings, funerals etc.
- Promoting prayer and praise;
- Promoting the study of religious teachings, practices and the Scriptures;
- Engaging in missionary work and the training of workers;
- Visiting the sick, hospitals and outreach work, etc.;
- Promoting missionary and outreach work;
- Encouragement and support of pastoral work;
- Developing workshops/training classes for children and young people;
- Teaching Christian faiths and beliefs practically;
- Engaging the community, including working in partnership with other faiths, etc; and.
- Utilising social media platforms in order to achieve the above.

## **Bethel Trowbridge Apostolic Church**

### **Report and Accounts**

**For the Year Ended 5 April 2025**

#### **Trustees Report (continued)**

##### **Achievements and Performance**

Since the work of the church is spiritual in nature, achievements cannot always be measured in a tangible way. However, the following demonstrates how the work at the church has been developing through the year.

- Donations to other charities were made to advance the Christian Religion;
- Trustees and key members are DBS registered;
- Services have been held every Sunday of the year, in person and via Zoom and for prayer;
- Met the needs of children in poverty e.g. monthly donations to TearFund, WaterAid and Save the Children (Charity);
- Use of the internet to promote the gospel via Zoom, YouTube, website and potential for Facebook, Instagram;
- Support and care of both church members and non-members suffering serious illness and bereavement;
- Support of church members in various activities including Christian education;
- Financial support to other charities with similar objectives, nationally;
- A midweek Bible study and prayer meeting is held weekly throughout the year via Zoom;
- The place of worship has been made accessible to all;
- We held our first Sing Spiration Service in honour of our 61st Church Anniversary service;
- Updated social media equipment - hybrid public services via Zoom, You Tube, etc.;
- Locally, the Charity supports those who are bereaved by undertaking and or participating in funerals as well as visiting the sick.
- Providing help to the poor and needy.

## **Bethel Trowbridge Apostolic Church**

### **Report and Accounts**

**For the Year Ended 5 April 2025**

#### **Trustees Report (continued)**

##### **Statement of Trustees` responsibilities**

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Observe the methods and principles of the Charities SORP 2005;
- Make judgements and accounting estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to do so.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities

##### **Organisational Structure**

Day to day management is delegated to the church officers, who are the trustees

##### **Public Benefit**

The church`s trustees have had due regard to the guidance issues by the Charity Commission on public benefit.

##### **Financial Review**

Total receipts on ordinary unrestricted funds were £27,888 - 2025) (£28,753 -2024) and are detailed in the financial statements.

£29,709-2025 (£35,858-2024) was spent to provide the Christian ministry.

The net result for the year was a surplus of - £1,821 -2025 (- £7,105-2024) and adding bank and deposit balances brought forward at the beginning of the year, the balances carried forward at 5 April 2025 for unrestricted and restricted funds totalled £250,444 (£252,265-2024)

**Bethel Trowbridge Apostolic Church**

**Report and Accounts**

**For the Year Ended 5 April 2025**

**Trustees Report (continued)**

**Reserves policy**

It is Bethel Trowbridge Apostolic Church policy to maintain reserve in two forms, property, from which it operates from and liquid funds. These are for use in the future projects supporting the charity's objectives.

**Plans for the future**

The charity continues to actively seek to develop the performance of its objectives and to provide benefit to the local community and the world e.g. donating to WaterAid, Saving Sight etc. Feed poor children locally, coffee mornings, and Summer school activities for the community.

**Approved by the Trustees 11<sup>TH</sup> January 2026 and signed on its behalf by:**



D G Lewin  
Pastor & Chair  
11<sup>TH</sup> January 2026

## **Bethel Trowbridge Apostolic Church**

### **Report and Accounts**

**For the Year Ended 5 April 2025**

#### **Independent examiner's report to Bethel Trowbridge Apostolic Church**

I report on the accounts of the charity for the year ended 5 April 2025 which are set out on pages 8 to 14.

#### **Respective responsibilities of the Committee and the examiner**

The trustees are responsible for the preparation of accounts. The trustees consider that an audit is not required for this year section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act.
- Follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 act; and
- State whether particular matters have come to my attention

#### **Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Bethel Trowbridge Apostolic Church**

**Report and Accounts**

**For the Year Ended 5 April 2025**

**Independent examiner's report to Bethel Trowbridge Apostolic Church**

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) Which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 145 of the 2011 Act; and
  - to prepare financial statements,, which accord with the accounting records and comply with the requirements of the 2011 Act and with the principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Donovan St H Modest, HND (Business Studies - Accounting), ACG, CIMA Adv Dip MA,  
CeMAP

Modest & Co Financial Services Ltd  
189 Greenhill Avenue, Sheffield, S8 7TJ

11 January 2026

**Bethel Trowbridge Apostolic Church**

**Report and Accounts**

**For the Year Ended 5 April 2025**

**Statement of Financial Activities**

			6 April 2024 5 April 2025	6 April 2024 5 April 2025
	Notes	Unrestricted Fund	Restricted Fund	Total Funds
		£		£
<b>INCOME AND ENDOWMENTS FROM</b>				
Donation and legacies	2	21,627		21,627
Other Income	3	6,238		6,238
Investment income	4	23		23
<b>Total</b>		<b>27,888</b>		<b>27,888</b>
<b>EXPENDED ON</b>				
Charitable activities	5	7,110		7,110
Other expenditure		22,599		22,599
<b>Total</b>		<b>29,709</b>		<b>29,709</b>
<b>NET INCOME</b>		<b>(1,821)</b>		<b>(1,821)</b>
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward		45,715	206,550	252,265
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>43,894</b>	<b>206,550</b>	<b>250,444</b>
			252,265	252,265

**Bethel Trowbridge Apostolic Church**

**Report and Accounts**

**For the Year Ended 5 April 2025**

**Balance Sheet as at 5 April 2025**

	Notes	2025		2024
		£	£	£
<b>Fixed Assets</b>				
Tangible assets	7	-	242,483	246,522
<b>Current Assets</b>				
Cash at Bank		8561		6,283
<b>Current Liabilities</b>				
Amount falling due within one year	8	(600)		(540)
Net current assets		7,961		5,743
Total Assets less Current Liabilities		6,283		252,265
<b>Total Net Assets</b>		<b>250,444</b>		<b>252,265</b>
<b>Funds of the charity</b>				
<b>Total Funds</b>		<b>250,444</b>		<b>252,265</b>

The notes on pages 10 to 14 form part of these financial statements

**Accounts approved by the Trustees in December 2025 and signed on their behalf by:**



D G Lewin  
Pastor & Chair  
11<sup>th</sup> January 2026

# **Bethel Trowbridge Apostolic Church**

## **Report and Accounts**

**For the Year Ended 5 April 2025**

### **Notes to the financial statements**

#### **1 Accounting Policies**

- a) Basis of preparation of financial statements  
The financial statements have been prepared under the historical cost convention
- b) Income and Expenditure  
All income and expenditure is accounted for on an accrual basis.

- c) Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for a specific purpose.

- d) Tangible fixed assets

Fixed assets are capitalised in the accounts where their initial cost is a value of £200 and greater, items lower than this amount are expended through the Statement of Financial Activities.

Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	Not provided
Building improvement	10 years
Plant & Equipment & Furniture	7 years

## Bethel Trowbridge Apostolic Church

### Report and Accounts

For the Year Ended 5 April 2025

#### Notes to the financial statements

2 Income from donations and legacies

	2025 Unrestricted	2025 Restricted	2025 Total Funds	2024 Total Funds
	£	£	£	£
Offering	21,627	-	21,627	23,241
	21,627	-	21,627	23,241

3 Income from charitable activities

	2025 Unrestricted	2025 Restricted	2025 Total Funds	2024 Total Funds
	£	£	£	£
Gift aid tax refund	4,076	-	4,076	5,491
BT Refund	2,162	-	2,162	-
	6,239	-	6,239	5,491

4 Investment Income

	2025 Unrestricted	2025 Restricted	2025 Total Funds	2024 Total Funds
	£	£	£	£
Bank Interest	23	-	23	21

## Bethel Trowbridge Apostolic Church

### Report and Accounts

For the Year Ended 5 April 2025

#### Notes to the financial statements

##### 5 Expenditure on charitable activities

	2025 Unrestricted	2025 Restricted	2025 Total Funds	2024 Total Funds
	£	£	£	£
Function expenses	-	-	-	1,645
Emeritus's stipend	2,400	-	2,400	2,400
Travel expenses	-	-	-	137
Charitable donations	3,015	-	3,015	2,621
Booka and Leaflets	526	-	526	894
Church flowers	265	-	265	310
Catering and refreshments	692	-	692	1,689
Other direct costs	212	-	212	739
	7,110	-	7,110	10,435

##### 6 Other expenditure

	2025 Unrestricted	2025 Restricted	2025 Total Funds	2024 Total Funds
	£	£	£	£
Light and heat	2,050	-	2,050	2,566
Building repair	2,041	-	2,041	1,995
Telephone and Zoom	1,143	-	1,143	1,854
Stationery and postages	121	-	121	403
Cleaning	60	-	60	490
Bethel National Account	4,140	-	4,140	3,840
Safeguarding fees	168	-	168	302
Convocation fees	-	-	-	265
Church website	115	-	115	115
Insurance	1,375	-	1,375	1,331
Depreciation	10,786	-	10,786	11,722
Accountancy	600	-	600	540
Miscellaneous expense				-
	22,599	-	22,599	25,423

**Bethel Trowbridge Apostolic Church**

**Report and Accounts**

**For the Year Ended 5 April 2025**

**Notes to the financial statements**

**7. Tangible Fixed Assets**

	<b>Freehold £ Property</b>	<b>Building £ Improvement</b>	<b>Plant &amp; £ Machinery</b>	<b>Fixtures/ £ fittings/ Furniture</b>	<b>Office £ Equipment</b>	<b>Audio Visuals £</b>	<b>Laptops £ &amp; Computer</b>	<b>Motor Vehicle £</b>	<b>Total £</b>
<b>Cost</b>									
6 April 2024	206,550	35,590	44,614	-	-	-	-	-	286,754
Additions				-	-	6,295	-	-	6,295
Surplus on revaluation				-	-				
Disposal				-	-				
At 5 April 2025	206,550	35,590	44,614	-	-	6,295	-	-	<b>293,049</b>
<b>Depreciation</b>									
At 6 April 2024	-	9,712	30,068	-	-	-	-	-	39,780
<b>Charge for the year</b>									
<b>On disposals</b>									
At 5 April 2025	-	13,226	36,441	-	-	899	-	-	50,566
<b>Net book value</b>									
At 5 April 2025	206,550	22,364	8,173	-		5,396	-	-	242,483
At 5 April 2024	206,550	25,426	14,546	-		-	-	-	246,522

## Bethel Trowbridge Apostolic Church

### Report and Accounts

For the Year Ended 5 April 2025

#### Notes to the financial statements

8 Creditors: amounts falling due within one year

	2025 Unrestricted	2025 Restricted	2025 Total Funds	2024 Total Funds
	£	£	£	£
Accountant's Invoice	600	-	600	540
	600	-	600	540

9 Unrestricted funds

Balance as at 5 April 2024	Income	Expenditure	Balance as at 5 April 2025
£	£	£	£
45,715	27,888	(29,709)	43,894
45,715	27,888	(29,709)	43,894

10 Restricted funds

Balance as at 5 April 2024	Income	Expenditure	Balance as at 5 April 2025
£	£	£	£
206,550	-	-	206,550
206,550	-	-	206,550

11 Trustee remuneration and expenses

The charity trustees were not paid or received any other benefits from employment with the charity £nil-2025(2024: £nil). Trustees were reimbursed expenses during the year. Dr Una Murdella Davis received an honorarium of £2,400 -5 April 2025(£2,400-2024) in recognition for her years of services supplied to the charity.

12 **Disclosure Note**

**Fixed Asset Adjustment:**

During the year, a review of the fixed asset register identified a minor rounding and valuation difference of £452. To ensure consistency between the Statement of Financial Activities and the Balance Sheet, the net book value of fixed assets has been increased by £452.

This adjustment was made directly to reserves and did not affect the reported income or expenditure for the year ended 5 April 2025.

The adjustment ensures that total funds per the Statement of Financial Activities reconcile exactly to the net assets shown in the Balance Sheet.

**BETHEL TROWBRIDGE APOSTOLIC CHURCH**

England & Wales - Charity number 1152440

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# Accounts

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Charity number  
1152440

Bethel Trowbridge Apostolic Church

Report and Accounts

For the Year ended

5 April 2024

**Oakensen**  
Chartered Accountants  
Bryer Ash Business Park  
Trowbridge  
Wiltshire  
BA14 8HE

## **Bethel Trowbridge Apostolic Church Trustees Annual Report**

The Trustees present their annual report and accounts for the year ended 5 April 2024. The board of trustees are satisfied with the performance of the charity during the year and the position at 5 April 2024 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

### **OBJECTIVES AND ACTIVITIES**

The principal objective of the charity is the advancement of the Christian religion in accordance with the Christian faith primarily but not exclusively within Trowbridge, Bradford-on-Avon, Westbury, Bath and Melksham.

The church advances Christian religion by means of the following activities:

- Providing a place of worship for all who wish to attend;
- Providing facilities for education and training;
- Enhancing the church principals in accordance with the Christian belief that God may be exalted, worshipped and his glory proclaimed in accordance with tenets of discipline, rituals, wedding ceremonies, blessings, funerals etc.;
- Promoting prayer and praise;
- Promoting the study of religious teachings, practices and the Scriptures;
- Engaging in missionary work and the training of workers;
- Visiting the sick, hospitals and outreach work, etc.;
- Promoting missionary and outreach work;
- Encouragement and support of pastoral work;
- Developing workshops/training classes for children and young people;
- Teaching Christian faiths and beliefs practically;
- Engaging the community, including working in partnership with other faiths, etc; and
- Utilising social media platforms in order to achieve the above.

### **ACHIEVEMENTS AND PERFORMANCE**

Since the work of the church is spiritual in nature, achievements cannot always be measured in a tangible way. However, the following demonstrates how the work at the church has been developing through the year.

- Donations to other charities were made to advance the Christian Religion;
- Trustees and key members are DBS registered;
- Services have been held every Sunday of the year, in person and via Zoom and for prayer;
- Met the needs of children in poverty eg monthly donations to TearFund, WaterAid and Save the Children (Charity);
- Use of the internet to promote the gospel via Zoom, YouTube, website and potential for Facebook, Instagram;
- Support and care of both church members and non-members suffering serious illness and bereavement;
- Support of church members in various activities including Christian education;
- Financial support to other charities with similar objectives, nationally;
- A midweek Bible study and prayer meeting is held weekly throughout the year via Zoom;
- The place of worship has been made accessible to all;
- We held our first SingSpiration Service in honour of our 61st Church Anniversary service;
- Updated social media equipment - hybrid public services via Zoom, You Tube, etc.;
- Locally, the Charity supports those who are bereaved by undertaking and or participating in funerals as well as visiting the sick.
- Providing help to the poor and needy.

### **PUBLIC BENEFIT**

The church's trustees have had due regard to the guidance issued by the Charity Commission on public benefit.

**Bethel Trowbridge Apostolic Church  
Trustees Annual Report**

**FINANCIAL REVIEW**

The charity made a deficit of -£7,105 (2023: deficit -£1,661) this year. The charity did not receive any restricted income during the period.

The unrestricted operating fund represents the charity's free reserves, which are retained to provide funding for charitable activities and the running costs of the church. The reserves at the year end are £252,265 (2023 £259,370).

**RESERVES POLICY**

Sufficient funds are kept in reserve to meet immediate ongoing expenditure.

**PLANS FOR FUTURE PERIODS**

The charity continues to actively seek to develop the performance of its objectives and to provide benefit to the local community and the world e.g. donating to WaterAid, Saving Sight etc. Feed poor children locally, coffee mornings, and Summer school activities for the community.

**REFERENCE AND ADMINISTRATIVE DETAILS**

Charity number: 1152440

Registered Office: Conigre, Trowbridge BA14 8LR

**Our Advisors**

Examiners: Oakensen, Unit 2, Bryer Ash Business Park, Trowbridge, Wiltshire, BA14 8HE

Bankers: Lloyds Bank, Fore Street, Trowbridge, Wiltshire

**Trustees**

Elected trustees: Pastor Denson Lewin, Chair  
Dr Rev. Una Davis - Emeritus  
Minister Levi Lewin  
Beverley Lewin, Secretary  
Florezen Elliot

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing Document**

**Appointment of trustees**

Trustees are selected and appointed directly by the church members at church business meetings, for an indefinite period of service.

**Bethel Trowbridge Apostolic Church  
Trustees Annual Report**

**Organisational structure**

Day to day management is delegated to the church officers, who are the trustees.

**RESPONSIBILITIES OF THE TRUSTEES**

The trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**INDEPENDENT EXAMINER**

Mr David Oakensen FCA of Oakensen Chartered Accountants was appointed as independent examiner for the year.

This report was approved by the board on **20.12.2024**



.....  
D G Lewin  
Treasurer

## **Bethel Trowbridge Apostolic Church**

### **Independent examiner's report to the members of Bethel Trowbridge Apostolic Church**

I report on my examination of the accounts of the charity for the year ended 5 April 2024, which are set out on pages 5 to 9.

#### **Responsibilities and basis of report**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



David Oakensen FCA  
Independent Examiner  
**Oakensen**  
Chartered Accountants  
Bryer Ash Business Park  
Trowbridge  
Wiltshire  
BA14 8HE

20 December 2024

**Bethel Trowbridge Apostolic Church**  
**Statement of Financial Activities**  
**For the year ended 5 April 2024**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Income from donations and legacies	2	23,241	-	23,241	27,575
Income from charitable activities	3	5,491	-	5,491	4,978
Bank interest		21	-	21	4
<b>TOTAL INCOME AND ENDOWMENTS</b>		<b>28,753</b>	<b>-</b>	<b>28,753</b>	<b>32,557</b>
<b>EXPENDITURE ON:</b>					
Expenditure on charitable activities	4	10,435	-	10,435	7,831
Other expenditure	5	25,423	-	25,423	26,387
<b>TOTAL EXPENDITURE</b>		<b>35,858</b>	<b>-</b>	<b>35,858</b>	<b>34,218</b>
<b>Net income/ (expenditure)</b>		<b>(7,105)</b>	<b>-</b>	<b>(7,105)</b>	<b>(1,661)</b>
<b>Gross transfers between funds</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
		<b>(7,105)</b>	<b>-</b>	<b>(7,105)</b>	<b>(1,661)</b>
<b>Reconciliation of funds:</b>					
<b>Total funds at 5 April 2023</b>		<b>52,820</b>	<b>206,550</b>	<b>259,370</b>	<b>261,031</b>
<b>Total funds at 5 April 2024</b>		<b>45,715</b>	<b>206,550</b>	<b>252,265</b>	<b>259,370</b>

There were no recognised gains and losses other than those shown in the above Statement of Financial Activities.

**Bethel Trowbridge Apostolic Church**  
**Balance Sheet**  
**As at 5 April 2024**

	Notes	2024	2023
		£	£
<b>Fixed assets</b>			
Tangible assets	6	246,522	243,701
<b>Current assets</b>			
Cash at bank and in hand		6,283	16,113
<b>Creditors: amounts falling due within one year</b>	7	(540)	(444)
<b>Net current assets</b>		<u>5,743</u>	<u>15,669</u>
<b>Net assets</b>		<u>252,265</u>	<u>259,370</u>
<b>Represented by:</b>			
Unrestricted funds	8	45,715	52,820
Restricted funds: Revaluation reserve	9	206,550	206,550
		<u>252,265</u>	<u>259,370</u>

Approved by the board on 20.12.2024



.....  
D G Lewin

**Bethel Trowbridge Apostolic Church**  
**Notes to the Accounts**  
**For the year ended 5 April 2024**

**1 Accounting policies**

***Basis of accounting***

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Practice as it applies from 1 January 2015.

***Incoming resources***

Income is from donations and is recognised when it is received.

***Resources expended***

Resources expended are recognised in the period they are incurred and include any VAT.

Costs which are directly attributable to meeting charitable objects are classified as provision of charitable services. These costs are directly allocated to activities.

Costs associated with the general running of the charity which are not attributable to meeting charitable objects are classified as management and administration costs.

***Fixed assets and depreciation***

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided on all tangible fixed assets except land and buildings, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Property improvements	10 years
Furniture and Equipment	7 years

***Funds***

Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds can only be used for particular purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Expenditure which meets these criteria is charged to the fund. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

***Debtors***

Debtors are recognised at the amount due. Prepayments are valued at the amount prepaid net of any trade discounts due.

***Creditors***

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

***Taxation***

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

***Judgements and key sources of estimation uncertainty***

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Depreciation is provided at rates calculated to write down the cost of each asset to its eliminated residual value over its expected useful life.

**Bethel Trowbridge Apostolic Church**  
**Notes to the Accounts**  
**For the year ended 5 April 2024**

<b>2 Income from donations and legacies</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Offerings	23,241	-	23,241	26,700
Donations	-	-	-	875
	<u>23,241</u>	<u>-</u>	<u>23,241</u>	<u>27,575</u>
<b>3 Income from charitable activities</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Gift aid tax refund	5,491	-	5,491	4,978
	<u>5,491</u>	<u>-</u>	<u>5,491</u>	<u>4,978</u>
<b>4 Expenditure on charitable activities</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Function expenses	1,645	-	1,645	2,114
Emeritus's stipend	2,400	-	2,400	2,800
Travel expenses	137	-	137	-
Charitable donations	2,621	-	2,621	820
Books and leaflets	894	-	894	496
Church flowers etc	310	-	310	188
Catering and refreshments	1,689	-	1,689	1,112
Other direct costs	739	-	739	301
	<u>10,435</u>	<u>-</u>	<u>10,435</u>	<u>7,831</u>
<b>5 Other expenditure</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Light and heat	2,566	-	2,566	1,941
Building repairs	1,995	-	1,995	3,086
Telephone and Zoom	1,854	-	1,854	1,512
Stationery and postage	403	-	403	71
Cleaning	490	-	490	400
Bethel National Account	3,840	-	3,840	6,680
Safeguarding fees	302	-	302	145
Convocation fees	265	-	265	350
Church website	115	-	115	298
Insurance	1,331	-	1,331	1,251
Depreciation	11,722	-	11,722	10,209
Accountancy	540	-	540	444
	<u>25,423</u>	<u>-</u>	<u>25,423</u>	<u>26,387</u>

**Bethel Trowbridge Apostolic Church**  
**Notes to the Accounts**  
**For the year ended 5 April 2024**

**6 Tangible fixed assets**

	<b>Land and Buildings</b>	<b>Equipment</b>	<b>Total</b>
	£	£	£
<b>Cost</b>			
At 6 April 2023	228,491	43,268	271,759
Additions	13,197	1,346	14,543
At 5 April 2024	<u>241,688</u>	<u>44,614</u>	<u>286,302</u>
<b>Depreciation</b>			
At 6 April 2023	6,294	21,764	28,058
Charge for the year	3,418	8,304	11,722
At 5 April 2024	<u>9,712</u>	<u>30,068</u>	<u>39,780</u>
<b>Net book value</b>			
At 5 April 2024	<u>231,976</u>	<u>14,546</u>	<u>246,522</u>
At 5 April 2023	<u>222,197</u>	<u>21,504</u>	<u>243,701</u>

**7 Creditors: amounts falling due within one year**

	<b>2024</b>	<b>2023</b>
	£	£
Other creditors	<u>540</u>	<u>444</u>

**8 Unrestricted funds**

	<b>Balance as at 6 April 2023</b>	<b>Income</b>	<b>Expenditure</b>	<b>Balance as at 5 April 2024</b>
	£	£	£	£
Charitable funds	52,820	28,753	(35,858)	45,715
	<u>52,820</u>	<u>28,753</u>	<u>(35,858)</u>	<u>45,715</u>

**9 Restricted funds**

	<b>Balance as at 6 April 2023</b>	<b>Income</b>	<b>Expenditure</b>	<b>Balance as at 5 April 2024</b>
	£	£	£	£
Revaluation reserve	206,550	-	-	206,550
	<u>206,550</u>	<u>-</u>	<u>-</u>	<u>206,550</u>

**10 Trustee remuneration and expenses**

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2023: £nil). Trustees were reimbursed expenses during the year. Dr Una Murdella Davis received an honorarium of £2,400 in recognition for her years of services supplied to the charity (2023: £2,400).

**BETHEL TROWBRIDGE APOSTOLIC CHURCH**

England & Wales - Charity number 1152440

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# Accounts

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Charity number  
1152440

Bethel Trowbridge Apostolic Church

Report and Accounts

For the Year ended

5 April 2023

**Oakensen**  
Chartered Accountants  
Unit 2, Bryer Ash Business Park  
Trowbridge  
Wiltshire  
BA14 8HE

## **Bethel Trowbridge Apostolic Church Trustees Annual Report**

The Trustees present their annual report and accounts for the year ended 5 April 2023. The board of trustees are satisfied with the performance of the charity during the year and the position at 5 April 2023 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

### **OBJECTIVES AND ACTIVITIES**

The principal objective of the charity is the advancement of the Christian religion in accordance with the Christian faith primarily but not exclusively within Trowbridge, Bradford-on-Avon, Westbury, Bath and Melksham.

The church advances Christian religion by means of the following activities:

- Providing a place of worship for all who wish to attend;
- Providing facilities for education and training;
- Enhancing the church principals in accordance with the Christian belief that God may be exalted, worshipped and his glory proclaimed in accordance with tenets of discipline, rituals, wedding ceremonies, blessings, funerals etc.;
- Promoting prayer and praise;
- Promoting the study of religious teachings, practices and the Scriptures;
- Engaging in missionary work and the training of workers;
- Visiting the sick, hospitals and outreach work, etc.;
- Promoting missionary and outreach work;
- Encouragement and support of pastoral work;
- Developing workshops/training classes for children and young people;
- Teaching Christian faiths and beliefs practically;
- Engaging the community, including working in partnership with other faiths, etc; and
- Utilising social media platforms in order to achieve the above.

### **ACHIEVEMENTS AND PERFORMANCE**

Since the work of the church is spiritual in nature, achievements cannot always be measured in a tangible way. However, the following demonstrates how the work at the church has been developing through the year.

- Donations to other charities were made to advance the Christian Religion;
- Trustees and key members are DBS registered;
- Services have been held every Sunday of the year, in person and via Zoom and for prayer;
- Met the needs of children in poverty eg monthly donations to TearFund, WaterAid and Save the Children (Charity);
- Use of the internet to promote the gospel via Zoom, website and potential for Facebook, Instagram and YouTube;
- Support and care of both church members and non-members suffering serious illness and bereavement;
- Support of church members in various activities including Christian education;
- Financial support to other charities with similar objectives, nationally;
- A midweek Bible study and prayer meeting is held weekly throughout the year.
- The place of worship has been made accessible to all;
- Updated social media equipment - hybrid public services via Zoom, You Tube, etc.;
- Locally, the Charity supports those who are bereaved by undertaking and or participating in funerals as well as visiting the sick.
- Providing help to the poor and needy.

**Bethel Trowbridge Apostolic Church  
Trustees Annual Report**

**PUBLIC BENEFIT**

The church's trustees have had due regard to the guidance issued by the Charity Commission on public benefit.

**FINANCIAL REVIEW**

The charity made a deficit of £1,661 (2022: deficit -£2,881) this year. The charity did not receive any restricted income during the period.

The unrestricted operating fund represents the charity's free reserves, which are retained to provide funding for charitable activities and the running costs of the church. The reserves at the year end are £52,820 (2022 £54,481).

**RESERVES POLICY**

Sufficient funds are kept in reserve to meet immediate ongoing expenditure.

**PLANS FOR FUTURE PERIODS**

The charity continues to actively seek to develop the performance of its objectives and to provide benefit to the local community and the world e.g. donating to WaterAid, Saving Sight etc. Feed poor children locally, coffee mornings, and Summer school activities for the community.

**REFERENCE AND ADMINISTRATIVE DETAILS**

Charity number: 1152440

Registered Office: Conigre, Trowbridge BA14 8LR

**Our Advisors**

Examiners: Oakensen, Unit 2, Bryer Ash Business Park, Trowbridge, Wiltshire, BA14 8HE

Bankers: Lloyds Bank, Fore Street, Trowbridge, Wiltshire

**Trustees**

Elected trustees: Pastor Denson Lewin, Chair  
Dr Rev. Una Davis - Emeritus  
Minister Levi Lewin  
Beverley Lewin, Secretary  
Florezen Elliot

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing Document**

**Appointment of trustees**

Trustees are selected and appointed directly by the church members at church business meetings, for an indefinite period of service.

**Bethel Trowbridge Apostolic Church  
Trustees Annual Report**

**Organisational structure**

Day to day management is delegated to the church officers, who are the trustees.

**RESPONSIBILITIES OF THE TRUSTEES**

The trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**INDEPENDENT EXAMINER**

Mr David Oakensen FCA of Oakensen Chartered Accountants was appointed as independent examiner for the year.

This report was approved by the board on



01/11/2023

.....  
Denson Lewin  
Treasurer

## **Bethel Trowbridge Apostolic Church**

### **Independent examiner's report to the members of Bethel Trowbridge Apostolic Church**

I report on my examination of the accounts of the charity for the year ended 5 April 2023, which are set out on pages 5 to 9.

#### **Responsibilities and basis of report**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



David Oakensen FCA  
Independent Examiner  
**Oakensen**  
Chartered Accountants  
Unit 2, Bryer Ash Business Park  
Trowbridge  
Wiltshire  
BA14 8HE

1 November 2023

**Bethel Trowbridge Apostolic Church**  
**Statement of Financial Activities**  
**For the year ended 5 April 2023**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Income from donations and legacies	2	27,575	-	27,575	21,365
Income from charitable activities	3	4,978	-	4,978	4,127
Bank interest		4	-	4	-
<b>TOTAL INCOME AND ENDOWMENTS</b>		<u>32,557</u>	<u>-</u>	<u>32,557</u>	<u>25,492</u>
<b>EXPENDITURE ON:</b>					
Expenditure on charitable activities	4	7,831	-	7,831	5,565
Other expenditure	5	26,387	-	26,387	22,808
<b>TOTAL EXPENDITURE</b>		<u>34,218</u>	<u>-</u>	<u>34,218</u>	<u>28,373</u>
<b>Net income/ (expenditure)</b>		(1,661)	-	(1,661)	(2,881)
<b>Gross transfers between funds</b>		-	-	-	-
		<u>(1,661)</u>	<u>-</u>	<u>(1,661)</u>	<u>(2,881)</u>
<b>Reconciliation of funds:</b>					
<b>Total funds at 5 April 2022</b>		54,481	206,550	54,481	261,031
<b>Total funds at 5 April 2023</b>		<u>52,820</u>	<u>206,550</u>	<u>52,820</u>	<u>259,370</u>

There were no recognised gains and losses other than those shown in the above Statement of Financial Activities.

**Bethel Trowbridge Apostolic Church**  
**Balance Sheet**  
**As at 5 April 2023**

	Notes	2023	2022
		£	£
<b>Fixed assets</b>			
Tangible assets	6	243,701	244,979
<b>Current assets</b>			
Cash at bank and in hand		16,113	16,460
<b>Creditors: amounts falling due within one year</b>	7	(444)	(408)
<b>Net current assets</b>		<u>15,669</u>	<u>16,052</u>
<b>Net assets</b>		<u>259,370</u>	<u>261,031</u>
<b>Represented by:</b>			
Unrestricted funds	8	52,820	54,481
Revaluation reserve		206,550	206,550
		<u>259,370</u>	<u>261,031</u>

Approved by the board on

 01/11/2023

.....  
D G Lewin

**Bethel Trowbridge Apostolic Church**  
**Notes to the Accounts**  
**For the year ended 5 April 2023**

**1 Accounting policies**

***Basis of accounting***

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Practice as it applies from 1 January 2015.

***Incoming resources***

Income is recognised when it is received.

***Resources expended***

Resources expended are recognised in the period they are incurred and include any VAT.

Costs which are directly attributable to meeting charitable objects are classified as provision of charitable services. These costs are directly allocated to activities.

Costs associated with the general running of the charity which are not attributable to meeting charitable objects are classified as management and administration costs.

***Funds***

Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds can only be used for particular purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Expenditure which meets these criteria is charged to the fund. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

***Debtors***

Debtors are recognised at the amount due. Prepayments are valued at the amount prepaid net of any trade discounts due.

***Creditors***

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

***Taxation***

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

***Judgements and key sources of estimation uncertainty***

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

No significant judgements have had to be made in preparing these financial statements.

**Bethel Trowbridge Apostolic Church**  
**Notes to the Accounts**  
**For the year ended 5 April 2023**

<b>2 Income from donations and legacies</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2023</b>	<b>2022</b>
	£	£	£	£
Offerings	26,700	-	26,700	20,898
Donations	875	-	875	467
	<u>27,575</u>	<u>-</u>	<u>27,575</u>	<u>21,365</u>
<b>3 Income from charitable activities</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2023</b>	<b>2022</b>
	£	£	£	£
Gift aid tax refund	4,978	-	4,978	4,127
	<u>4,978</u>	<u>-</u>	<u>4,978</u>	<u>4,127</u>
<b>4 Expenditure on charitable activities</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2023</b>	<b>2022</b>
	£	£	£	£
Room hire	2,114	-	2,114	150
Emeritus's stipend	2,800	-	2,800	2,400
Travel expenses	-	-	-	53
Funeral assistance	-	-	-	200
Other donations	820	-	820	730
Books and leaflets	496	-	496	557
Church flowers etc	188	-	188	382
Catering and refreshments	1,112	-	1,112	635
Other direct costs	301	-	301	458
	<u>7,831</u>	<u>-</u>	<u>7,831</u>	<u>5,565</u>
<b>5 Other expenditure</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2023</b>	<b>2022</b>
	£	£	£	£
Light and heat	1,941	-	1,941	1,957
Building repairs	3,086	-	3,086	5,931
Refurbishment of premises	-	-	-	180
Telephone and Zoom	1,512	-	1,512	1,488
Stationery and postage	71	-	71	107
Cleaning	400	-	400	330
Bethel National Account	6,680	-	6,680	1,920
Safeguarding fees	145	-	145	129
Convocation fees	350	-	350	180
Church website	298	-	298	86
Insurance	1,251	-	1,251	1,159
Depreciation	10,209	-	10,209	8,933
Accountancy	444	-	444	408
	<u>26,387</u>	<u>-</u>	<u>26,387</u>	<u>22,808</u>

**Bethel Trowbridge Apostolic Church**  
**Notes to the Accounts**  
**For the year ended 5 April 2023**

**6 Tangible fixed assets**

	<b>Land and Buildings</b>	<b>Equipment £</b>	<b>Total £</b>
<b>Cost</b>			
At 6 April 2022	228,491	34,337	262,828
Additions	-	8,931	8,931
At 5 April 2023	<u>228,491</u>	<u>43,268</u>	<u>271,759</u>
<b>Depreciation</b>			
At 6 April 2022	4,196	13,653	17,849
Charge for the year	2,098	8,111	10,209
At 5 April 2023	<u>6,294</u>	<u>21,764</u>	<u>28,058</u>
<b>Net book value</b>			
At 5 April 2023	<u>222,197</u>	<u>21,504</u>	<u>243,701</u>
At 5 April 2022	<u>224,295</u>	<u>20,684</u>	<u>244,979</u>

**7 Creditors: amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other creditors	<u>444</u>	<u>408</u>

**8 Unrestricted funds**

	<b>Balance as at 6 April 2022</b>	<b>Income</b>	<b>Expenditure</b>	<b>Balance as at 5 April 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Charitable funds	54,481	32,557	(34,218)	52,820
	<u>54,481</u>	<u>32,557</u>	<u>(34,218)</u>	<u>52,820</u>

**9 Trustee remuneration and expenses**

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2022: £nil) neither were they reimbursed expenses during the year (2022: £nil). No charity trustee received payment for professional or other services supplied to the charity (2022: £nil).

**BETHEL TROWBRIDGE APOSTOLIC CHURCH**

England & Wales - Charity number 1152440

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# Accounts

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Charity number  
1152440

**Bethel Trowbridge Apostolic Church**

**Report and Accounts**

**For the Year ended**

**5 April 2022**

**Oakensen**  
Chartered Accountants  
31 Stallard Street  
Trowbridge  
Wiltshire  
BA14 9AA

## **Bethel Trowbridge Apostolic Church Trustees Annual Report**

The Trustees present their annual report and accounts for the year ended 5 April 2022. The board of trustees are satisfied with the performance of the charity during the year and the position at 5 April 2022 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

### **OBJECTIVES AND ACTIVITIES**

The principal objective of the charity is the advancement of the Christian religion in accordance with the Christian faith primarily but not exclusively within Trowbridge, Bradford-on-Avon, Westbury, Bath and Melksham.

The church advances Christian religion by means of the following activities:

- Enhancing the church principals in accordance with the Christian belief that God may be exalted, worshipped and his glory proclaimed in accordance with tenets of discipline, rituals, wedding ceremonies, blessings, funerals etc.;
  
- Providing a place of worship for all who wish to attend;
- Providing facilities for education and training;
- Promoting prayer and praise;
- Promoting the study of religious teachings, practices and the Scriptures;
- Engaging in missionary work and the training of workers;
- Visiting the sick, hospitals and outreach work;
- Promoting missionary and outreach work;
- Encouragement and support of pastoral work;
- Developing workshops/training classes for children and young people;
- Teaching Christian faiths and beliefs.

### **ACHIEVEMENTS AND PERFORMANCE**

Since the work of the church is spiritual in nature, achievements cannot always be measured in a tangible way. However, the following demonstrates how the work at the church has been developing through the year.

- Services have been held every Sunday of the year, in person and via Zoom.
- A midweek Bible study and prayer meeting has been held every week throughout the year.
- Seeking to meet the needs of children in poverty eg monthly donations to TearFund, WaterAid and Save the Children (Charity).
- Use of the internet to promote the gospel via Zoom, website and potential for Facebook and YouTube.
  
- Support and care of both church members and non-members suffering serious illness and bereavement.
  
- Support of church members in various activities including Christian education.
- Financial support to other charities with similar objectives, nationally
- Ensuring the building is accessible to all.
- Updating social media equipment - hybrid public services via Zoom, You Tube etc.
- Donations to other charities were made to advance the Christian Religion
- Trustess and key members DBS registered
- Locally, the Charity supports those who are bereaved by undertaking and or participating in funerals as well as visiting the sick.

## **Bethel Trowbridge Apostolic Church Trustees Annual Report**

### **PUBLIC BENEFIT**

The church's trustees have had due regard to the guidance issued by the Charity Commission on public benefit.

### **FINANCIAL REVIEW**

The charity made a deficit of -£2,881 (2021: surplus £5,605) this year. The charity did not receive any restricted income during the period.

The unrestricted operating fund represents the charity's free reserves, which are retained to provide funding for charitable activities and the running costs of the church. The reserves at the year end are £54,481 (2021 £57,362).

### **RESERVES POLICY**

Sufficient funds are kept in reserve to meet immediate ongoing expenditure.

### **PLANS FOR FUTURE PERIODS**

The charity continues to actively seek to develop the performance of its objectives and to provide benefit in the local community and the world e.g. Donate to WaterAid, Saving Sight etc. Feed poor children locally, coffee mornings, Summer school activities for the community.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

Charity number: 1152440

Registered Office: Conigre, Trowbridge BA14 8LR

### **Our Advisors**

Examiners: Oakensen, 31 Stallard Street, Trowbridge, Wiltshire, BA14 9AA

Bankers: Lloyds Bank, Fore Street, Trowbridge, Wiltshire

### **Trustees**

Elected trustees: Dr Rev. Una Davis - retired from Pastoral role 21 August 2021, Emeritus from 22 August 2021.

Beverley Lewin, Secretary

Minister Levi Lewin

Pastor Denson Lewin, Chair

Florezen Elliot

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing Document**

#### **Appointment of trustees**

Trustees are selected and appointed directly by the church members at church business meetings, for an indefinite period of service.

**Bethel Trowbridge Apostolic Church  
Trustees Annual Report**

**Organisational structure**

Day to day management is delegated to the church officers, who are the trustees.

**RESPONSIBILITIES OF THE TRUSTEES**

The trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**INDEPENDENT EXAMINER**

Mr David Oakensen FCA of Oakensen Chartered Accountants was appointed as independent examiner for the year.

This report was approved by the board on 11.01.2023



.....  
Denson Lewin  
Treasurer

## **Bethel Trowbridge Apostolic Church**

### **Independent examiner's report to the members of Bethel Trowbridge Apostolic Church**

I report on my examination of the accounts of the charity for the year ended 5 April 2022, which are set out on pages 5 to 9.

#### **Responsibilities and basis of report**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



David Oakensen FCA  
Independent Examiner  
**Oakensen**  
Chartered Accountants  
31 Stallard Street  
Trowbridge  
Wiltshire  
BA14 9AA

11 January 2023

**Bethel Trowbridge Apostolic Church**  
**Statement of Financial Activities**  
**For the year ended 5 April 2022**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Income from donations and legacies	2	21,365	-	21,365	20,301
Income from charitable activities	3	4,127	-	4,127	5,569
<b>TOTAL INCOME AND ENDOWMENTS</b>		<b>25,492</b>	<b>-</b>	<b>25,492</b>	<b>25,871</b>
<b>EXPENDITURE ON:</b>					
Expenditure on charitable activities	4	5,565	-	5,565	4,316
Other expenditure	5	22,808	-	22,808	15,950
<b>TOTAL EXPENDITURE</b>		<b>28,373</b>	<b>-</b>	<b>28,373</b>	<b>20,266</b>
<b>Net income</b>		<b>(2,881)</b>	<b>-</b>	<b>(2,881)</b>	<b>5,605</b>
<b>Gross transfers between funds</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
		<b>(2,881)</b>	<b>-</b>	<b>(2,881)</b>	<b>5,605</b>
<b>Reconciliation of funds:</b>					
<b>Total funds at 5 April 2021</b>		<b>57,362</b>	<b>206,550</b>	<b>57,362</b>	<b>263,912</b>
<b>Total funds at 5 April 2022</b>		<b>54,481</b>	<b>206,550</b>	<b>54,481</b>	<b>261,031</b>

There were no recognised gains and losses other than those shown in the above Statement of Financial Activities.

**Bethel Trowbridge Apostolic Church**  
**Balance Sheet**  
**As at 5 April 2022**

	Notes	2022	2021
		£	£
<b>Fixed assets</b>			
Tangible assets	6	244,979	243,991
<b>Current assets</b>			
Cash at bank and in hand		16,460	20,651
<b>Creditors: amounts falling due within one year</b>	7	(408)	(730)
<b>Net current assets</b>		<u>16,052</u>	<u>19,921</u>
<b>Net assets</b>		<u>261,031</u>	<u>263,912</u>
<b>Represented by:</b>			
Unrestricted funds	8	54,481	57,362
Revaluation reserve		206,550	206,550
		<u>261,031</u>	<u>263,912</u>

Approved by the board on

11.01.2023



.....  
D G Lewin

**Bethel Trowbridge Apostolic Church**  
**Notes to the Accounts**  
**For the year ended 5 April 2022**

**1 Accounting policies**

***Basis of accounting***

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Practice as it applies from 1 January 2015.

***Incoming resources***

Income is recognised when it is received.

Gift aid tax claims are calculated on the accruals basis to ensure that the funds are recognised in the same accounting period as the gift.

***Resources expended***

Resources expended are recognised in the period they are incurred and include any VAT.

Costs which are directly attributable to meeting charitable objects are classified as provision of charitable services. These costs are directly allocated to activities.

Costs associated with the general running of the charity which are not attributable to meeting charitable objects are classified as management and administration costs.

***Funds***

Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds can only be used for particular purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Expenditure which meets these criteria is charged to the fund. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

***Debtors***

Debtors are recognised at the amount due. Prepayments are valued at the amount prepaid net of any trade discounts due.

***Creditors***

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

***Taxation***

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

***Judgements and key sources of estimation uncertainty***

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

No significant judgements have had to be made in preparing these financial statements.

**Bethel Trowbridge Apostolic Church**  
**Notes to the Accounts**  
**For the year ended 5 April 2022**

<b>2 Income from donations and legacies</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2022</b>	<b>2021</b>
	£	£	£	£
Offerings	20,898	-	20,898	18,714
Donations	467	-	467	1,587
	<u>21,365</u>	<u>-</u>	<u>21,365</u>	<u>20,301</u>
<b>3 Income from charitable activities</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2022</b>	<b>2021</b>
	£	£	£	£
Gift aid tax refund	4,127	-	4,127	5,569
Interest on Gift Aid	-	-	-	-
	<u>4,127</u>	<u>-</u>	<u>4,127</u>	<u>5,569</u>
<b>4 Expenditure on charitable activities</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2022</b>	<b>2021</b>
	£	£	£	£
Room hire	150	-	150	-
Emeritus/ Pastor's stipend	2,400	-	2,400	2,400
Travel expenses	53	-	53	-
Funeral assistance	200	-	200	680
Other donations	730	-	730	140
Books and leaflets	557	-	557	409
Church flowers etc	382	-	382	15
Catering and refreshments	635	-	635	172
Other direct costs	458	-	458	500
	<u>5,565</u>	<u>-</u>	<u>5,565</u>	<u>4,316</u>
<b>5 Other expenditure</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2022</b>	<b>2021</b>
	£	£	£	£
Light and heat	1,957	-	1,957	2,169
Building repairs	5,931	-	5,931	1,657
Refurbishment of premises	180	-	180	-
Telephone and Zoom	1,488	-	1,488	682
Stationery and postage	107	-	107	178
Cleaning	330	-	330	294
Bethel National Account	1,920	-	1,920	2,080
Safeguarding fees	129	-	129	239
Convocation fees	180	-	180	20
Church website	86	-	86	186
Insurance	1,159	-	1,159	1,094
Depreciation	8,933	-	8,933	6,981
Accountancy	408	-	408	370
	<u>22,808</u>	<u>-</u>	<u>22,808</u>	<u>15,950</u>

**Bethel Trowbridge Apostolic Church**  
**Notes to the Accounts**  
**For the year ended 5 April 2022**

**6 Tangible fixed assets**

	<b>Land and Buildings</b>	<b>Equipment £</b>	<b>Total £</b>
<b>Cost</b>			
At 6 April 2021	228,491	24,416	252,907
Additions	-	9,921	9,921
At 5 April 2022	<u>228,491</u>	<u>34,337</u>	<u>262,828</u>
<b>Depreciation</b>			
At 6 April 2021	2,098	6,818	8,916
Charge for the year	2,098	6,835	8,933
At 5 April 2022	<u>4,196</u>	<u>13,653</u>	<u>17,849</u>
<b>Net book value</b>			
At 5 April 2022	<u>224,295</u>	<u>20,684</u>	<u>244,979</u>
At 5 April 2021	<u>226,393</u>	<u>17,598</u>	<u>243,991</u>

**7 Creditors: amounts falling due within one year**

	<b>2022 £</b>	<b>2021 £</b>
Other creditors	<u>408</u>	<u>730</u>

**8 Unrestricted funds**

	<b>Balance as at 6 April 2021 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Balance as at 5 April 2022 £</b>
Charitable funds	57,362	25,492	(28,373)	54,481
	<u>57,362</u>	<u>25,492</u>	<u>(28,373)</u>	<u>54,481</u>

**9 Trustee remuneration and expenses**

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2021: £nil) neither were they reimbursed expenses during the year (2021: £nil). No charity trustee received payment for professional or other services supplied to the charity (2021: £nil).

**BETHEL TROWBRIDGE APOSTOLIC CHURCH**

England & Wales - Charity number 1152440

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# Accounts

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Charity number  
1152440

Bethel Trowbridge Apostolic Church

Report and Accounts

For the Year ended

5 April 2021

**Oakensen**  
Chartered Accountants  
31 Stallard Street  
Trowbridge  
Wiltshire  
BA14 9AA

## **Bethel Trowbridge Apostolic Church Trustees Annual Report**

The Trustees present their annual report and accounts for the year ended 5 April 2021. The board of trustees are satisfied with the performance of the charity during the year and the position at 5 April 2021 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

### **OBJECTIVES AND ACTIVITIES**

The principal objective of the charity is the advancement of the Christian religion in accordance with the Christian faith primarily but not exclusively within Trowbridge, Bradford-on-Avon, Westbury, Bath and Melksham.

The church advances Christian religion by means of the following activities:

- Enhancing the church principals in accordance with the Christian belief that God may be exalted, worshipped and his glory proclaimed in accordance with tenets of discipline, rituals, wedding ceremonies, blessings, funerals etc.;
- Providing a place of worship for all who wish to attend;
- Providing facilities for education and training;
- Promoting prayer and praise;
- Promoting the study of religious teachings, practices and the Scriptures;
- Engaging in missionary work and the training of workers;
- Visiting the sick, hospitals and outreach work;
- Promoting missionary and outreach work;
- Encouragement and support of pastoral work;
- Developing workshops/training classes for children and young people;
- Teaching Christian faiths and beliefs.

### **ACHIEVEMENTS AND PERFORMANCE**

Since the work of the church is spiritual in nature, achievements cannot always be measured in a tangible way. However, the following demonstrates how the work at the church has been developing through the year.

- Services have been held every Sunday of the year, in person and via Zoom.
- A midweek Bible study and prayer meeting has been held every week throughout the year.
- Seeking to meet the needs of children in poverty eg monthly donations to TearFund (Charity).
- Use of the internet to promote the gospel via Zoom, website and Facebook.
- Support and care of both church members and non-members suffering serious illness and bereavement.
- Support of church members in various activities including Christian education.
- Financial support to other charities with similar objectives, nationally
- Ensuring the building is accessible to all.
- Fitting social media equipment - hybrid public services via Zoom, U Tube etc.
- Donations to other charities were made to advance the Christian Religion
- Trustess and key members DBS registered
- Locally, the Charity supports those who are bereaved by undertaking and or participating in funerals as well as visiting the sick.

## **Bethel Trowbridge Apostolic Church Trustees Annual Report**

### **PUBLIC BENEFIT**

The church's trustees have had due regard to the guidance issued by the Charity Commission on public benefit.

### **FINANCIAL REVIEW**

The charity made a surplus of £5,605 (2020: £6,769) this year. The charity did not receive any restricted income during the period.

The unrestricted operating fund represents the charity's free reserves, which are retained to provide funding for charitable activities and the running costs of the church. The reserves at the year end are £57,362 (2020 £51,757).

### **RESERVES POLICY**

Sufficient funds are kept in reserve to meet immediate ongoing expenditure.

### **PLANS FOR FUTURE PERIODS**

The charity continues to actively seek to develop the performance of its objectives and to provide benefit in the local community and the world e.g. Donate to WaterAid, Saving Sight etc. Feed poor children locally, coffee mornings, Summer school activities for the community.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

Charity number: 1152440

Registered Office: Conigre, Trowbridge BA14 8LR

### **Our Advisors**

Examiners: Oakensen, 31 Stallard Street, Trowbridge, Wiltshire, BA14 9AA

Bankers: Lloyds Bank, Fore Street, Trowbridge, Wiltshire

### **Trustees**

Elected trustees: Dr Rev. Una Davis  
Beverley Lewin, Secretary  
Minister Levi Lewin  
Pastor Denson Lewin, Chair  
Florezen Elliot

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing Document**

#### **Appointment of trustees**

Trustees are selected and appointed directly by the church members at church business meetings, for an indefinite period of service.

**Bethel Trowbridge Apostolic Church  
Trustees Annual Report**

**Organisational structure**

Day to day management is delegated to the church officers, who are the trustees.

**RESPONSIBILITIES OF THE TRUSTEES**

The trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**INDEPENDENT EXAMINER**

Mr David Oakensen FCA of Oakensen Chartered Accountants was appointed as independent examiner for the year.

This report was approved by the board on 24.10.2021



.....  
Denson Lewin  
Treasurer

## **Bethel Trowbridge Apostolic Church**

### **Independent examiner's report to the members of Bethel Trowbridge Apostolic Church**

I report on my examination of the accounts of the charity for the year ended 5 April 2021, which are set out on pages 5 to 9.

#### **Responsibilities and basis of report**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



David Oakensen FCA  
Independent Examiner  
**Oakensen**  
Chartered Accountants  
31 Stallard Street  
Trowbridge  
Wiltshire  
BA14 9AA

24 October 2021

**Bethel Trowbridge Apostolic Church**  
**Statement of Financial Activities**  
**For the year ended 5 April 2021**

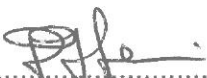
	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Income from donations and legacies	2	20,301	-	20,301	22,643
Income from charitable activities	3	5,569	-	5,569	3,064
<b>TOTAL INCOME AND ENDOWMENTS</b>		<u>25,871</u>	<u>-</u>	<u>25,871</u>	<u>25,707</u>
<b>EXPENDITURE ON:</b>					
Expenditure on charitable activities	4	4,316	-	4,316	6,023
Other expenditure	5	15,950	-	15,950	12,915
<b>TOTAL EXPENDITURE</b>		<u>20,266</u>	<u>-</u>	<u>20,266</u>	<u>18,938</u>
<b>Net income</b>		5,605	-	5,605	6,769
<b>Gross transfers between funds</b>		-	-	-	-
		<u>5,605</u>	<u>-</u>	<u>5,605</u>	<u>6,769</u>
<b>Reconciliation of funds:</b>					
<b>Total funds at 5 April 2020</b>		51,757	206,550	51,757	258,307
<b>Total funds at 5 April 2021</b>		<u>57,362</u>	<u>206,550</u>	<u>57,362</u>	<u>263,912</u>

There were no recognised gains and losses other than those shown in the above Statement of Financial Activities.

**Bethel Trowbridge Apostolic Church**  
**Balance Sheet**  
**As at 5 April 2021**

	Notes	£	2021 £	£	2020 £
<b>Fixed assets</b>					
Tangible assets	6		243,991		230,000
<b>Current assets</b>					
Cash at bank and in hand		20,651		28,497	
<b>Creditors: amounts falling due within one year</b>	7	(730)		(190)	
<b>Net current assets</b>			<u>19,921</u>		<u>28,307</u>
<b>Net assets</b>			<u>263,912</u>		<u>258,307</u>
<b>Represented by:</b>					
Unrestricted funds	8		57,362		51,757
Revaluation reserve			206,550		206,550
			<u>263,912</u>		<u>258,307</u>

Approved by the board on 24.10.2021

  
 .....  
 D G Lewin

**Bethel Trowbridge Apostolic Church**  
**Notes to the Accounts**  
**For the year ended 5 April 2021**

**1 Accounting policies**

***Basis of accounting***

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Practice as it applies from 1 January 2015.

***Incoming resources***

Income is recognised when it is received.

Gift aid tax claims are calculated on the accruals basis to ensure that the funds are recognised in the same accounting period as the gift.

***Resources expended***

Resources expended are recognised in the period they are incurred and include any VAT.

Costs which are directly attributable to meeting charitable objects are classified as provision of charitable services. These costs are directly allocated to activities.

Costs associated with the general running of the charity which are not attributable to meeting charitable objects are classified as management and administration costs.

***Funds***

Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds can only be used for particular purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Expenditure which meets these criteria is charged to the fund. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

***Debtors***

Debtors are recognised at the amount due. Prepayments are valued at the amount prepaid net of any trade discounts due.

***Creditors***

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

***Taxation***

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

***Judgements and key sources of estimation uncertainty***

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

No significant judgements have had to be made in preparing these financial statements.

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<b>2</b>	<b>Income from donations and legacies</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Offerings	18,714	-	18,714	22,613
	Donations	1,587	-	1,587	30
		<u>20,301</u>	<u>-</u>	<u>20,301</u>	<u>22,643</u>
<b>3</b>	<b>Income from charitable activities</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Gift aid tax refund	5,569	-	5,569	3,064
	Interest on Gift Aid	-	-	-	-
		<u>5,569</u>	<u>-</u>	<u>5,569</u>	<u>3,064</u>
<b>4</b>	<b>Expenditure on charitable activities</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Room hire	-	-	-	200
	Pastor's stipend	2,400	-	2,400	2,400
	Travel expenses	-	-	-	112
	Advertising	-	-	-	180
	Bethel Swindon Building project	-	-	-	500
	Funeral assistance	680	-	680	100
	Books and leaflets	409	-	409	536
	Church flowers etc	15	-	15	553
	Equipment expensed	-	-	-	327
	Catering and refreshments	172	-	172	973
	Donations	140	-	140	-
	Other direct costs	500	-	500	142
		<u>4,316</u>	<u>-</u>	<u>4,316</u>	<u>6,023</u>
<b>5</b>	<b>Other expenditure</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Light and heat	2,169	-	2,169	3,025
	Building repairs	1,657	-	1,657	5,123
	Telephone and Zoom	682	-	682	813
	Stationery and postage	178	-	178	286
	Cleaning	294	-	294	-
	Bethel National Account	2,080	-	2,080	1,920
	Safeguarding fees	239	-	239	120
	Convocation fees	20	-	20	150
	Church website	186	-	186	86
	Insurance	1,094	-	1,094	1,032
	Depreciation	6,981	-	6,981	-
	Accountancy	370	-	370	360
		<u>15,950</u>	<u>-</u>	<u>15,950</u>	<u>12,915</u>

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**6 Tangible fixed assets**

	<b>Land and Buildings</b>	<b>Equipment</b>	<b>Total</b>
		<b>£</b>	<b>£</b>
<b>Cost</b>			
At 6 April 2020	207,519	24,416	231,935
Additions	20,972	-	20,972
At 5 April 2021	<u>228,491</u>	<u>24,416</u>	<u>252,907</u>
<b>Depreciation</b>			
At 6 April 2020	-	1,935	1,935
Charge for the year	2,098	4,883	6,981
At 5 April 2021	<u>2,098</u>	<u>6,818</u>	<u>8,916</u>
<b>Net book value</b>			
At 5 April 2021	<u>226,393</u>	<u>17,598</u>	<u>243,991</u>
At 5 April 2020	<u>207,519</u>	<u>22,481</u>	<u>230,000</u>

**7 Creditors: amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Other creditors	<u>730</u>	<u>190</u>

**8 Unrestricted funds**

	<b>Balance as at 6 April 2020</b>	<b>Income</b>	<b>Expenditure</b>	<b>Balance as at 5 April 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Charitable funds	51,757	25,871	(20,266)	57,362
	<u>51,757</u>	<u>25,871</u>	<u>(20,266)</u>	<u>57,362</u>

**9 Trustee remuneration and expenses**

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2020: £nil) neither were they reimbursed expenses during the year (2020: £nil). No charity trustee received payment for professional or other services supplied to the charity (2020: £nil).